

House File 651

H-1382

1 Amend House File 651 as follows:

2 1. Page 9, after line 29 by inserting:

3 <DIVISION \_\_\_\_  
4 URBAN REVITALIZATION AREA  
5 PROPERTY TAX EXEMPTIONS

6 Sec. \_\_\_\_ . Section 404.2, subsection 2, Code 2017, is amended  
7 by adding the following new paragraph:

8 NEW PARAGRAPH. *Oj.* (1) For cities that have designated  
9 twenty-five percent or more of the city's incorporated area  
10 as one or more urban revitalization areas, a list of each  
11 property tax levy imposed by the designating city from which  
12 qualified real estate will be exempt. A property tax exemption  
13 authorized by such a designating city under this chapter  
14 shall only apply to those property tax levies imposed by the  
15 designating city and identified by the city in the plan adopted  
16 under this section and shall not apply to any property tax levy  
17 imposed or certified for levy by a taxing jurisdiction other  
18 than the designating city.

19 (2) This paragraph applies to revitalization areas  
20 established on or after the effective date of this division of  
21 this Act and to exemption applications filed on or after the  
22 effective date of this division of this Act for revitalization  
23 areas in existence on the effective date of this division  
24 of this Act. A city with an existing revitalization area  
25 subject to this paragraph shall amend the city's plan for the  
26 revitalization area to identify each property tax levy imposed  
27 by the city from which applicable qualified real estate is  
28 exempt.

29 (3) For purposes of this chapter, "*taxing jurisdiction*"  
30 means a political subdivision of the state with the authority  
31 to levy property taxes. "*Taxing jurisdiction*" includes but is  
32 not limited to a city, a county, a school district, a township,  
33 or a special purpose district.

34 Sec. \_\_\_\_ . Section 404.2, subsection 6, Code 2017, is amended  
35 to read as follows:

1 6. a. The city or county has adopted the proposed or  
2 amended plan for the revitalization area after the requisite  
3 number of hearings. The city or county may subsequently amend  
4 this plan after a hearing. Notice of the hearing shall be  
5 published as provided in [section 362.3](#) or [331.305](#), except  
6 that at least seven days' notice must be given and the public  
7 hearing shall not be held earlier than the next regularly  
8 scheduled city council or board of supervisors meeting  
9 following the published notice.

10 b. For purposes of an urban revitalization area subject to  
11 subsection 2, paragraph "0j", at any time following adoption  
12 of the ordinance designating the revitalization area, the list  
13 of property tax levies imposed by the designating city from  
14 which qualified real estate will be exempt may be modified  
15 by amending the plan. However, an amendment to remove a  
16 property tax levy from the list shall only apply to exemption  
17 applications filed on or after the effective date of the  
18 amendment removing the levy from the list.

19 c. A city which has adopted a plan for a revitalization area  
20 which covers all property within the city limits may amend that  
21 plan at any time, pursuant to [this section](#), to include property  
22 which has been or will be annexed to the city. The provisions  
23 of the original plan shall be applicable to the property which  
24 is annexed and the property shall be considered to have been  
25 part of the revitalization area as of the effective date of its  
26 annexation to the city.

27 Sec. \_\_\_\_ . EFFECTIVE UPON ENACTMENT. This division of this  
28 Act, being deemed of immediate importance, takes effect upon  
29 enactment.>

30 2. Title page, by striking line 3 and inserting  
31 <appeals, modifying tax exemptions provided in certain  
32 urban revitalization areas, and including effective date and  
33 applicability provisions.>

34 3. By renumbering, redesignating, and correcting internal  
35 references as necessary.

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WATTS of Dallas